Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Penalties. Please list all penalties and fines (direct and allocated) incurred in the test year and included in the rate year. Indicate in which account each item was recorded and a description of each fine/penalty.

Response:

The Company records penalties and fines to Account 426300 – Penalties Expense, which is below the line and, therefore, not included in the revenue requirement proposed in this proceeding.